

**IN THE CLAIMS:**

*This listing of the claims will replace all prior versions and listings of the claims in the application.*

1. (Currently Amended) A speaker system comprising:
  - a frame coupled to a magnetic circuit;
  - a first diaphragm fixed on a outer periphery of the frame;
  - a voice coil, one end of which is fixed to the first diaphragm and an other end of which is fit within a magnetic gap of the magnetic circuit;
  - a panel attached to the frame;
  - a room surrounded by the panel to which a second diaphragm is attached; and
  - the second diaphragm acoustically coupled with the room surrounded by the panel,  
~~wherein, the second diaphragm has a coating layer on a surface.~~  
wherein the second diaphragm has a front coating material on a front surface and a back coating material on a back surface, and the front coating material is different from the back coating material.
2. (Original) The speaker system according to Claim 1, wherein the coating layer is formed of scratch-resistant material.
3. (Original) The speaker system according to Claim 1, wherein the coating layer is formed of heat-resistant material.

4. (Original) The speaker system according to Claim 1, wherein the coating layer is formed of antireflection material.

5. (Original) The speaker system according to Claim 1, wherein at least one surface of the second diaphragm has single-layered, or multi-layered coating material formed of any one of scratch-resistant, heat-resistant, and antireflection materials.

6. (Currently Amended) The speaker system according to Claim 1, wherein the first diaphragm is smaller than the second diaphragm.

7. (Currently Amended) The speaker system according to Claim 1, wherein the second diaphragm is a transparent film.

8. (Currently Amended) The speaker system according to Claim 1, wherein the panel is made of a transparent material.

9. (Currently Amended) The speaker system according to Claim 1, wherein the second diaphragm is a transparent film, and the panel is made of a transparent material.

10. (Currently Amended) The speaker system according to Claim 1, wherein the second diaphragm has microscopic irregularity on a surface confronting the panel.

11. (Currently Amended) The speaker system according to Claim 1, wherein the panel has microscopic irregularity on a surface confronting the second diaphragm.

12. (Original) The speaker system according to Claim 1, wherein the frame forms a first room surrounding the first diaphragm, the second diaphragm and the panel form a second room, and the first room and the second room are connected through a hole.

13. (Original) A speaker module comprising:  
a speaker system described in Claim 9; and  
a display section,  
wherein, the display section is attached under the speaker system and the display section can be seen through the second diaphragm or the panel.

14. (Original) An electronic device comprising:  
a speaker module described in Claim 13; and  
an operating section,  
wherein, a user can operate the operating section while watching the display section through the second diaphragm or the panel.